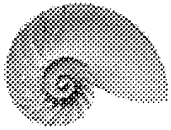


EXHIBIT L



**David HC
Brigstocke**

09/18/2008
10:15 AM

To: Donald McCree/JPMCHASE@JPMCHASE
cc: Brian Sankey/JPMCHASE@JPMCHASE, David A. Weisbrod/JPMCHASE@JPMCHASE, Jeff I Hack/JPMCHASE@JPMCHASE, john j. hogan/jpmchase@JPMCHASE, Joseph S. Bonocore/JPMCHASE@JPMCHASE, Karen L. Parkhill/JPMCHASE@JPMCHASE, Mark W O'Donovan/JPMCHASE@JPMCHASE, Michael P Santomassimo/JPMCHASE@JPMCHASE, Paul H Compton/JPMCHASE@JPMCHASE, Peter Weiland/IL/ONE@JPMCHASE, Raymond Fischer/NAEast/FirstUSA@Exchange, Richard Wade/MI/ONE@JPMCHASE, Robert J Izzo/IL/ONE@JPMCHASE, Robin A. Doyle/JPMCHASE@JPMCHASE, Rose O'Connor/JPMCHASE@JPMCHASE, Ryan M McInerney/JPMCHASE@JPMCHASE, Sally E Durdan/JPMCHASE@JPMCHASE, Theresa A. Schnepf/JPMCHASE@JPMCHASE, William R Kager/JPMCHASE@JPMCHASE
Subject: Re:

Don

We have Highbridge exposures which we'll get you. Even though these are technically client assets not JPM assets I am including them.

D.

▼ Donald McCree/JPMCHASE

**Donald
McCree/JPMCHASE**

09/18/2008 09:48 AM

To: Joseph S. Bonocore/JPMCHASE@JPMCHASE
cc: Brian Sankey/JPMCHASE@JPMCHASE, David A. Weisbrod/JPMCHASE@JPMCHASE, David HC Brigstocke/JPMCHASE@JPMCHASE, Jeff I Hack/JPMCHASE@JPMCHASE, john j. hogan/jpmchase@jpmchase, Karen L. Parkhill/JPMCHASE@JPMCHASE, Mark W O'Donovan/JPMCHASE@JPMCHASE, Michael P Santomassimo/JPMCHASE@JPMCHASE, Paul H Compton/JPMCHASE@JPMCHASE, Peter Weiland/IL/ONE@JPMCHASE, Raymond Fischer/NAEast/FirstUSA@Exchange, Richard Wade/MI/ONE@JPMCHASE, Robert J Izzo/IL/ONE@JPMCHASE, Robin A. Doyle/JPMCHASE@JPMCHASE, Rose O'Connor/JPMCHASE@JPMCHASE, Ryan M McInerney/JPMCHASE@JPMCHASE, Sally E Durdan/JPMCHASE@JPMCHASE, Theresa A. Schnepf/JPMCHASE@JPMCHASE, William R Kager/JPMCHASE@JPMCHASE

Subject: Re:

We have time but are trying to get the best list we can get today

Sent from my BlackBerry Handheld.

▼ Joseph S. Bonocore

----- Original Message -----

From: Joseph S. Bonocore
Sent: 09/18/2008 09:42 AM EDT
To: Donald McCree

Cc: Brian Sankey; David Weisbrod; David Brigstocke; Donald McCree; Jeff Hack; John Hogan; Karen Parkhill; Mark O'Donovan; Michael Santomassimo; Paul Compton; Peter Weiland; Raymond Fischer/NAEast/FirstUSA@Exchange; Richard Wade; Robert Izzo; Robin Doyle; Rose O'Connor; Ryan McInerney; Sally Durdan; Theresa Schnepf; William Kager

Subject: Re:

We were told we had until Monday to do this on all of the operations calls. There are some LOBs around that have not yet even finished replacement trades. Is this suppose to be a preliminary estimate? Thanks.

✉ Donald McCree/JPMCHASE

**Donald
McCree/JPMCHASE**
Sent by: Rose
O'Connor

09/18/2008 08:26 AM

To John J. Hogan/JPMCHASE@JPMCHASE, Brian
Sankey/JPMCHASE@JPMCHASE, Robert J
Izzo/IL/ONE@JPMCHASE, Richard Wade/MI/ONE@JPMCHASE,
Theresa A. Schnepf/JPMCHASE@JPMCHASE, David A.
Weisbrod/JPMCHASE@JPMCHASE, Ryan M
McInerney/JPMCHASE@JPMCHASE, Robin A.
Doyle/JPMCHASE@JPMCHASE, Peter
Weiland/IL/ONE@JPMCHASE, David HC
Brigstocke/JPMCHASE@JPMCHASE, Jeff I
Hack/JPMCHASE@JPMCHASE, Joseph S.
Bonocore/JPMCHASE@JPMCHASE, Karen L.
Parkhill/JPMCHASE@JPMCHASE, Mark W
O'Donovan/JPMCHASE@JPMCHASE, Michael P
Santomassimo/JPMCHASE@JPMCHASE, Paul H
Compton/JPMCHASE@JPMCHASE, Raymond
Fischer/NAEast/FirstUSA@Exchange, Sally E
Durdan/JPMCHASE@JPMCHASE, William R
Kager/JPMCHASE@JPMCHASE
cc Donald McCree/JPMCHASE@JPMCHASE, Donald
McCree/JPMCHASE@JPMCHASE

Subject

All,

As you know we have a pool of collateral which we hold from LEH which supports all of JPM's exposures. If your division has exposure/loses on LEH please summarize them and forward that summary to myself and Donna Dellosso ASAP and no later than 2pm today.

Many thanks and feel free to call me with any questions.